

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT-2

Customs Appeal No. 20033 of 2020

(Arising out of Order-in-Original No. BLR-CUSTM-CTY-COM-07-19-20 dated
17.10.2019 passed by the Commissioner of Customs, Bengaluru)

Samskruthi Interiors

Through Its Proprietor Mr. N Abhishek Jain
Flat No. 3, 13-7, Pampa Mahakavi Road,
Shankarapuram, Bengaluru,
Karnataka – 560004

.....**Appellant**

Versus

**Commissioner of Customs,
Bangalore**

C R Building, Queens Road, P B No. 5400
Bengaluru, Karnataka 560001

.....**Respondent**

APPEARANCE:

Mr. Krishna Prathap Singh, Advocate for the Appellant.

Mr. M. Sreekanth, Authorised Representative (AR) for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

**HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER
(TECHNICAL)**

DATE OF HEARING: 29.01.2026

DATE OF DECISION: 28.07.2026

This appeal is allowed. For Order, see order of date in
Customs Appeal No. 20032 of 2020.

**(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**